

TOWN OF WESTON, CONNECTICUT

REQUEST FOR PROPOSALS

FOR PROFESSIONAL AUDITING SERVICES

The Town of Weston, Connecticut is requesting proposals from qualified independent public accounting firms or accountants, in accordance with the provisions of the Connecticut General Statutes, to conduct an examination and to render an opinion on the *General Purpose Financial Statements* of the Town of Weston, CT. Proposals will be received at the office of the Director of Finance until 4:30 P.M. on Monday, May 4, 2015 at which time no further proposals will be considered. Request for Proposal forms may be viewed or downloaded from the Town of Weston's website, www.westonct.gov and can also be obtained at the office of the Director of Finance from 9:00 A.M. until 4:30 P.M. on Mondays through Fridays. Information concerning this Request for Proposal may be obtained by contacting Finance Director Richard Darling at (203) 222-2678, or, by e-mail at rdarling@westonct.gov. The Town of Weston is an Equal Opportunity Employer.

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I. INTRODUCTION

A. General Information

The Town of Weston, CT is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2015 through June 30, 2017. These audits are to be performed in accordance with the auditing standards set forth in Section IV D. of this RFP.

The auditor(s) shall state in its response that the primary purpose of the audit is to express an opinion on the general purpose financial statements taken as a whole.

There is no expressed or implied obligation for the Town of Weston, CT to reimburse firms for any expenses incurred in preparing proposals in response to this request.

To be considered, 9 copies of the proposal must be received by 4:30 P.M. Monday, May 4th, 2015. The Town of Weston, CT reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by the Town Administrator, Finance Director/Assistant Town Administrator and a designated member(s) of the Board of Finance.

During the evaluation process, the Town of Weston reserves the right, where it may serve the Town of Weston's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. Selection personnel may, at their discretion, request one or more firms to make oral presentations as part of the evaluation process.

The Town of Weston, CT reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Town of Weston and the firm selected. Appointment by the Board of Finance of the selected firm is will be made by June 11, 2015 if not earlier.

B. Terms of Engagement

Contract Period - The agreement shall be for a three year period and shall become effective immediately upon execution by all parties with implementation of all specified services to take place for the audit of the fiscal year ending June 30, 2015. The contract entered into between the Town and the selected firm shall extend for a term through and including the audit for the fiscal year ending June 30, 2017. The agreement may be extended on a year to year basis at the discretion of the Board of Finance.

Compensation – Compensation for services shall be a fixed price for each year of the three-year term of the agreement. The fixed fee shall include a minimum number of hours to be allocated to the partner-in-charge, supervising manager, and field staff. Any annual optional extensions shall be performed at prices to be negotiated before the option is exercised.

Termination of Contract – Following implementation, should the Town Administrator or Finance Director find that the firm has failed in any material respect to perform its obligations under the agreement; the Board of Finance may cancel the agreement. The firm shall be liable for damages from such breach including reasonably foreseeable incidental and consequential damages. In addition, should the Town find that the provision of auditing services under the terms of the agreement precludes the Town from administering its duties in an effective and efficient manner; the Board of Finance may cancel the agreement upon 180 days written notice to the firm. In such event the Town shall compensate the firm at the pro rata hourly rate for services performed through the effective date of the cancellation which shall be in full and complete satisfaction of the firm's claims. The firm shall promptly return all work papers and work in progress to the Town. The firm shall provide the Town at least 180 days prior written notice of its intent to terminate any agreement.

II. DESCRIPTION OF THE GOVERNMENT

A. General

The Town of Weston operates under a Board of Selectmen, Town Meeting form of government. A Town Charter and Code of Ordinances govern the operations of the Town. In addition, certain Town and Board of Education transactions are governed by the State of Connecticut General Statutes (CGS).

The auditor's principal contact with the Town of Weston, CT will be Richard Darling, Finance Director/Asst. Town Administrator, or a designated representative, who will coordinate the assistance to be provided by the Town of Weston, CT to the auditor.

A list of key personnel with the location of their principal offices (Appendix A) is attached.

B. Background Information

The Town of Weston serves an area of 20.7 square miles with a population of 10,372 based on the State Department of Health estimate as of July 1, 2013. The Town's fiscal year begins on July 1 and ends on June 30.

The following services are provided by the Town to its citizens:

Police	Fire Protection	Animal Control
Ambulance	Recreation	Emergency Management
Road Repair	Snow Removal	Refuse Removal
Recycling	Human Services	General Government Services
Education	Library Services	Public Health

The Town of Weston is organized into several departments and agencies. All funds and account groups are under the administrative control of the Finance Director/Asst. Town Administrator and the Director of Finance/Operations, Board of Education.

C. Fund Structure

The Town of Weston, CT uses the following fund types, all under general ledger control, and account groups in its financial reporting:

Fund Type/Account Group	Number of Individual Funds	Number With Legally Adopted Annual Budgets	FY 2013-14 Expenditure Amounts
General Fund	1	1	\$69,483,459
Special Revenue Funds	12		\$ 2,539,604
Capital Projects Funds	2	1	\$ 2,355,143
Enterprise Funds	3		\$ 828,783
Private Purpose Trust Funds	1		\$ N/A
Agency Funds	3		\$ N/A
Permanent Fund	1		\$ 8,489
Internal Service Fund	1		\$ 7,947,584
Other Post-Employment Benefits	1		\$ N/A

For additional detailed information, the Town's latest audited financial report and recent budgetary information can be found on the Town's website.

D. Budgetary Basis of Accounting

The Town of Weston prepares its budgets on a basis consistent with generally accepted accounting principles. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued.

E. Pension Plans

The Town of Weston, CT participates in the Connecticut Municipal Employee's Retirement System (MERS). Certified teachers employed by the Town of Weston Board of Education are eligible to participate in the State of Connecticut Teachers' Retirement System. This system is a cost-sharing multi-employer defined benefit PERS with the State acting as a non-employer contributor, which is administered under the provisions of Chapter 167a of the Connecticut General Statutes.

III. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Statements and Schedules and other pertinent information to be prepared by the Town of Weston.

The staff of the Town of Weston will furnish the necessary documents to enable the audit firm to effectively conduct the audit. Such documentation shall include:

- Adjusted trial balance for all funds
- Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances
- Detail of balance sheet and subsidiary account activity
- Check registers for all funds
- Bank reconciliations for all accounts
- Detail of capital projects expenditures on a project to life basis
- Analysis of accounts as requested
- Investment activity schedules
- Debt schedules
- Fixed assets schedules
- Payroll records
- Tax collection schedules
- Schedule of compensated absences
- Latest actuarial reports
- Completed ED-001 and supporting documents
- Standard representation letters
- Individual fund statements for all funds
- Information required to complete Notes to combined financial statements
- Information required to complete required supplementary information
- Schedule of state and federal assistance
- Management's discussion and analysis

Should the Town decide to issue a Comprehensive Annual Financial Report (CAFR), statistical tables will be provided as well.

B. General

Working space will be provided in close proximity to the financial records. Telephones will be made available as well as the use of a copy machine during the engagement. The auditor will be required to provide their own equipment and other office materials.

C. Computer System

The Town of Weston utilizes the Munis financial system, a product of Tyler Technologies.

IV. NATURE OF SERVICES REQUIRED

A. General

The Town of Weston is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2015 through 2017. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Qualifying Requirements

Qualified Firm:

Firms submitting proposals must be qualified to perform independent audits of municipalities of the State of Connecticut. The firm must have been engaged during the fiscal year ending June 30, 2014, as independent Auditors for the purpose of rendering an opinion on the annual financial statements of a Connecticut municipality.

Location:

The auditor's must have an office located within the State of Connecticut, and resident staff must be able to offer the full range of auditing services required by this Request for Proposal.

Non-Discrimination:

No person shall be denied or subjected to discrimination on account of any services, or activities made possible by or resulting from this request for proposals on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provision), marital status or the presence of any sensory, mental or physical handicap. Any violation of this provision shall be considered grounds for cancellation, termination or suspension in whole or in part of the potential engagement agreement by the Town and may result in ineligibility for further Town contracts. The proposer shall at all times in the proposal and contract process comply with all applicable Town, state, and federal anti-discrimination laws, rules, regulations and requirements thereof.

Reports:

Each proposer shall submit one copy of at least three Annual Financial Reports issued by Connecticut municipalities in which their opinion is contained. These can be either the Audited Financial Statements or the CAFR reports. A copy of the firm's most recent external quality control review report (peer review) must be submitted.

Other:

Supervisory members of the audit team, including the "in charge" field auditor, should be Certified Public Accountants and have a minimum of five (5) years of municipal audit experience in the State of Connecticut. The Town intends to strongly consider municipal audit experience and certification in evaluating the proposer's audit team.

C. Scope of Work to be Performed

The Town of Weston desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles. The auditor shall also be responsible for performing certain limited procedures involving managements discussion and analysis (MD&A) and required supplementary information (RSI) required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The auditor is to test compliance with the Single Audit Act as amended and applicable laws and regulations.

The auditor is not required to audit the supporting schedules, the Management's Discussion and Analysis and the Budgetary Comparison contained in the Comprehensive Annual Financial Report should the Town decide to produce a CAFR.

D. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. Comptroller General's *Government Auditing Standards* as amended in 2011, the provisions of the Single Audit Act as amended in 1996, the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Governments and Non-profit Organizations*, and in conjunction and conformity with sections 4-230 through 4-236 of the Connecticut General Statutes (the State Single Audit Act.), and GASB statements in effect at the time of the audit.

E. Reports to be issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue, as required by generally accepted auditing standards, and *Government Auditing standards*, *OMB Circular a-133*, and the *Connecticut General Statutes*, including but not limited to, the following:

- Financial Statement Audit or a Comprehensive Annual Financial Report (30 copies) plus an electronic word searchable pdf of the document
- Municipal Audit Questionnaire for Submission to the State Office of Policy and Management
- Circular A-133, Federal Single Audit Report (20 copies)
- State Single Audit Report (20 copies)
- Management Letter (10 copies)
- ED001 Certification for the Board of Education
- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on compliance and on internal control over financial reporting based on an audit performed in accordance with *Government Auditing Standards*.
- A report on the Schedule of Expenditures of Federal Financial Assistance.

- A report on the Supplementary Schedule of State Financial Assistance.
- A report on the internal control over compliance in accordance with the State Single Audit Act.
- A report on compliance with specific requirements applicable to major state financial assistance programs.
- A report on compliance with the general requirements applicable to state financial assistance programs.

The auditor shall communicate in a letter to the Board of Finance any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

F. Special Considerations

The Town of Weston has not published a CAFR for many years. However, the Town may consider publishing this report during the term of the agreement. The fee proposal section contains a separate pricing proposal for producing a CAFR.

G. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Town of Weston of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the Town of Weston. In accordance with the requirements of Government Auditing Standards and of the Single Audit Act Amendments of 1996, the auditor is required to provide access to the working papers and photocopies thereof to a federal agency or the Comptroller General of the United States upon their request for their regulatory oversight purposes. If such a request is made, the auditor will inform the Finance Director prior to providing such access.

In addition, the firm shall respond to the reasonable inquiries of successor Auditors and allow successor Auditors to review working papers relating to matters of continuing accounting significance.

H. Other Audit Services

Periodically, the Town of Weston may request to have separate or additional auditing services performed. The Auditor will be expected to perform these audits and any other audit services requested by the Town of Weston outside of the standard audit at the hourly rate stated in Appendix D.

I. Implied Requirements

All services not specifically mentioned in this request for proposals that are necessary to provide the functional capabilities described by the auditor shall be included in the Scope of Services.

V. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates relating to the selection process:

Request for proposal issued	April 10, 2015
Due date for proposals	May 4, 2015
Evaluation Process	Week of May 4, 2015
Oral presentation by finalists (if necessary)	Week of May 11, 2015
Appointment by Board of Finance	May 14, 2015 or June 11, 2015
Contract date	Within 30 days of appointment

B. Schedule for the 6/30/2015 Annual Audit

Entrance conference with Finance Officer To commence year-end audit work	by July 1, 2015
Preliminary field work begins	To be determined
Final audit work begins	To be determined
Exit conference to review draft and significant findings	December 7, 2015
Final reports issued by, if not earlier than	December 31, 2015

C. Report Submissions

Copies of all reports shall be addressed to the Chairman of the Board of Finance, First Selectman, Town Administrator and Finance Director. Additional copies of reports as required by state and federal audit requirements shall be submitted to the appropriate entity or organization by the auditor. All other copies are to be sent to the Finance Director in the quantities specified in Section IV.

Where an extension of time may be required, it will be the responsibility of the Auditor to promptly notify the Town of Weston, in writing. The Auditor will be responsible to prepare any necessary extension paperwork in order for the Town to secure all necessary approvals in a

timely manner. The Auditor shall promptly notify the Town of Weston's Chairman of the Board of Finance, Town Administrator and/or Finance Director of any suspicion of fraud, defalcation or misapplication of funds. Such notice shall be in addition to any notice to grantors required by single audit legislation.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Richard Darling, Finance Director/Asst. Town Administrator
Town of Weston
P.O. Box 1007
Weston, CT 06883

Telephone (203) 222-2678; e-mail: rdarling@westonct.gov

2. Submission of Proposals

The following materials are required by May 4, 2015 for a proposing firm to be considered:

a. The Technical Proposal and nine (9) copies which will include the following:

i. Title Page

Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for the period covered.

iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B (below) of this request for proposals.

v. Guarantees and Warranties

Executed copies of Proposer Guarantees and Proposer Warranties attached to this request for proposals (Appendix B).

vi. Insurance

Signed Appendix C confirming acceptance of insurance requirements delineated in this Appendix.

b. The proposer shall submit original and 3 copies of a dollar cost bid attached to this request for proposals (Appendix D).

Proposers should send the complete proposal consisting of the **two (2) separate envelopes** to the following address:

Town of Weston, P.O. Box 1007, Weston, CT 06883

Envelope #1: Technical Proposal

Envelope #2: Sealed Dollar Cost Bid

B. Technical Proposal

NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town of Weston in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in Appendix D). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional items may be presented, the following subjects, items Nos. 2 through 8, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the Town of Weston as defined by generally accepted accounting standards and the U.S. Comptroller General's Government Auditing Standards.

The firm should also list and describe the firm's professional relationships involving the Town of Weston or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the Town of Weston written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Connecticut

An affirmative statement should be included indicating that the firm and its municipal partner are qualified to practice in Connecticut.

4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the staff to be so employed on a part-time basis.

The firm shall also provide information on the results of the firm's latest federal or state desk reviews or field reviews of its audits. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement as to whether that quality control review included a review of specific government engagements.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Connecticut. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which its staff reflects the Town of Weston's commitment of Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Town of Weston. However, in either case, the Town of Weston retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Auditing firm provided that replacements have similar qualifications or experience.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section IV of this request for proposal. In developing the work plan, reference should be made to such sources of information as the Town of Weston's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- c. The extent to which statistical sampling is to be used in the engagement.
- d. Extent of use of auditing and report preparation software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.
- f. Approach to be taken to gain and document an understanding of the Town of Weston's internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- i. Approach to information technology systems and security.
- j. Approach to be taken on disclosure of litigation contingencies.

8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems if any, and the firm's approach to resolving these problems and any special assistance that will be requested from the Town of Weston.

C. Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The dollar cost bid should contain all pricing information relative to performing either a financial audit or CAFR as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Town of Weston will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal.

2. Fixed Fees by Category.

The dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix D) which supports the total all-inclusive price.

3. Rates for Additional Professional Services

If it should become necessary for the Town of Weston to request the auditor to render any additional services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the agreement between the Town of Weston and the firm. Any such additional work agreed to between the Town of Weston and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid in Appendix D.

4. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a Period of not less than a calendar month.

VII. EVALUATION AND SELECTION

A. Town Personnel

Proposals submitted will be evaluated by the Town Administrator, Finance Director/Asst. Town Administrator and a designated member(s) of the Board of Finance who will submit a recommendation to the Board of Finance of the selected firm.

B. Evaluation Criteria

The following represent the principal selection criteria which will be considered during the evaluation process of proposals.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Connecticut.
- b. The audit firm's professional personnel have received adequate continuing professional education within the preceding three years.
- c. The firm has no conflict of interest with regard to any other work performed by the firm for the Town of Weston.
- d. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal, particularly as outlined in section IV.
- e. The firm submits copies of at least three Annual Financial Reports issued by Connecticut municipalities in which their opinion is contained.

2. Technical Qualifications

- a. Expertise and Experience
 1. The firm's past experience and performance on comparable government engagements.
 2. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 3. Experience with the preparation of federal and state financial assistance and related reports.
 4. Experience in providing assistance to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program.
- b. Audit Approach

1. Service Delivery Plan: Describe how the firm intends to conduct the audit in the first year versus subsequent years. Describe the service delivery system including what will be done, by whom, how and where. Provide detail on staffing requirements. Describe how services will be coordinated and monitored through entrance conferences, progress reporting, and exit conferences.

3. Price

Cost will be a factor in the selection of an audit firm, but not necessarily the primary factor.

C. Oral Presentations

During the evaluation process, the Selection Committee, at its discretion, may request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Selection Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The Selection Committee will recommend a firm for approval by the Board of Finance. A list of references may be requested of finalists during this process.

It is anticipated that a firm will be selected and formally appointed by June 11, 2015 if not earlier. The Town will inform all firms if this timeframe is revised during the selection process. Following notification of the firm selected, it is expected that a contract will be executed between both parties within thirty (30) days of approval.

E. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Town of Weston and the firm selected.

The Town of Weston reserves the right without prejudice to reject any or all proposals or parts thereof for any reason, to negotiate changes to proposal terms and to waive minor inconsistencies with the request for proposal.

APPENDIX A

LIST OF KEY PERSONNEL, OFFICE LOCATIONS AND TELEPHONE NUMBERS

<u>Name and Title</u>	<u>Location of Office</u>	<u>Telephone/e-mail</u>
Tom Landry, Town Administrator	Town Hall	(203) 222-2677
Richard Darling, Finance Director	Town Hall	(203) 222-2678
Jo-Ann Keating, BOE Director of Finance/Operations	Board of Education	(203) 291-1408
Katie Buch, Payroll/Benefits Accountant	Town Hall	(203) 222-2657
Lisa Montgomery, Accounts Payable	Town Hall	(203) 222-2683
Craig Tunks, IT Director (Town and BOE)	Board of Education	(203) 291-1489
Steve Ezzes, Chairman of Board of Finance	N/A	sezzes@westonct.gov
Patricia Sullivan, Cohen and Wolf psullivan@cohenandwolf.com	Bridgeport,	CT

APPENDIX B

PROPOSER GUARANTEES AND PROPOSER WARRANTIES

Proposer Guarantees

I. The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section IV, Nature of Services Required.

Proposer Warranties

1. Proposer warrants that it is independent and licensed to practice in Connecticut.
2. Proposer warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-state of Connecticut) corporations.
3. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
4. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Town of Weston.
5. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
6. Proposer warrants that this proposal is being submitted without any collusion, communication or agreement as to any matter relating to it with any other respondent or competitor. We understand that this proposal must be signed by an authorized agent of our company to constitute a valid proposal.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C INSURANCE

The Auditing firm shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from, or be in connection with the performance of the work hereunder by the firm, its agents, representatives, or employees. For the purpose of this clause, the term "Auditor" shall also include the Auditing firm's respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance

1. Broad Form Comprehensive General Liability \$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, and products/completed operations.
2. Automobile Liability \$1,000,000 combined single limit per occurrence for bodily injury and property damage.
3. Umbrella Liability \$1,000,000 per occurrence, following form.
4. Workers' Compensation Limits as required by State of Connecticut Labor Code.
5. Employers' Liability \$100,000 each accident \$500,000 disease/policy limit \$100,000 disease/each employee.
6. Professional Liability \$1,000,000 per occurrence \$3,000,000 aggregate each claim.
7. Personal Property Coverage
8. Adequate insurance to cover the value of personal property (including but not limited to, personal computers) belonging to the Auditor while located on Town property, while in use or in storage, for the duration of the contract.

B. Deductibles and Self-Insured Retention's

Any deductibles or self-insured retention's must be declared to and be approved by the Town. All deductibles or self-insured retention's are the sole responsibility of the Auditor to pay and/or indemnify.

C. Notice of Cancellation or Non-renewal

For other than non-payment of premium, each insurance policy required by this Exhibit shall be endorsed to state that coverage shall not be suspended, voided, canceled, or reduced, either in coverage or in limits, except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the Town. Ten (10) days prior written notice shall be given for non-payment of premium.

D. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions;

1. Liability, (General, Automobile, Professional) Coverage;

a. "The Town of Weston and its respective officers, agents, officials, employees, volunteers, boards and commissions" are to be named as additional insured with regards to liability arising out of activities performed by or on behalf of the Auditor; products and completed operations of the Auditor; premises owned, leased or used by the Auditor. The coverage shall contain no special limitations on the scope of protection afforded to the Town.

b. The Auditor's insurance coverage shall be the primary insurance as regards the Town. Any insurance or self-insurance maintained by the Town shall be in excess of the Auditor's insurance and shall not contribute with it.

c. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the Town.

d. Coverage shall state that the Auditor's insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the Insurer's liability.

2. Waiver of Subrogation

The insurer shall agree to waive all rights of subrogation against the Town for losses arising from the work performed by the Auditor for the Town.

E. Acceptability of Insurers

1. Insurance is to be placed with insurers which have a Best's rating of at least A.

2. Insurance companies must either be licensed to do business in the State of Connecticut or be deemed to be acceptable by the Town Administrator.

F. Verification of Coverage

The Auditor shall furnish the Town with certificates of insurance effecting coverage by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements are to be received by the Town before work commences. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The Town reserves the rights to require complete, certified copies of all required policies, at any time.

All insurance documents required by this Exhibit shall be mailed to the Director of Finance.

Signed:

Auditor _____ Date _____

[Town or City] _____ Date _____

APPENDIX D

To be submitted on your firm's letterhead in a separate envelope.

Firm's Name: _____

Location of office staffing the audit: _____

Number of professional audit staff assigned to Weston _____

Connecticut Municipal Clients: List Fiscal Year 2014 engagements for municipalities with populations of more than 7,500.

1. Financial Audit Only

<u>Fixed Fees</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Town	\$	\$	\$
Board of Education	\$ _____	\$ _____	\$ _____
Combined Total	\$	\$	\$

Total Hours included in
Combined fees:

Partner

Manager

Staff

2. CAFR Option

Fixed Fees	Year 1	Year 2	Year 3
Town	\$ _____	\$ _____	\$ _____
Board of Education	\$ _____	\$ _____	\$ _____
Combined Total	\$ _____	\$ _____	\$ _____

Total Hours included in Combined fees:

Partner

Manager

Staff

**Rate for hours in excess of those above or for services outside the specified scope, \$ _____
per hour.**

Submitted by _____ Date _____

Signature _____ Title _____

Telephone _____ E-mail _____

APPENDIX E

SAMPLE AUDIT SERVICES PROPOSAL LETTER (To be submitted on your firm's letterhead)

[Chief Financial Officer]
[Address]

Dear _____:

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the Selection Committee.

We have attached the following:

1. Audited financial reports for three (3) clients as outlined in Section IV, B.
2. Proposal as outlined in Section VI
3. Appendix B: Proposer Guarantees and Warranties
4. Appendix C: Insurance
5. Appendix D: Fixed Fees (separate envelope).

It is further understood and agreed that all information included in, attached to, or required by the Request for Proposal shall be public record upon delivery to the [Town or City].

Submitted by _____ Date _____

Signature _____ Title _____

Telephone _____ E-mail _____

